



3014 (02-09-04)

ANNUAL REPORT

OF

Name: RIB MOUNTAIN SANITARY DISTRICT

Principal Office: 5703 LILAC AVENUE
WAUSAU, WI 54401

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIB MOUNTAIN SANITARY DISTRICT

Utility Address: 5703 LILAC AVENUE
WAUSAU, WI 54401

When was utility organized? 4/1/1971

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DARIN C. WESTOVER

Title: DIRECTOR OF PUBLIC WORKS

Office Address: RIB MOUNTAIN SANITARY DISTRICT
5703 LILAC AVE.
WAUSAU, WI 54401

Telephone: (715) 359 - 6177

Fax Number: (715) 359 - 3364

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: COHEN AND ASSOCIATES**Title:****Office Address:** COHEN AND ASSOCIATES

2831 POST RD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:****Date of most recent audit report:** 1/26/2001**Period covered by most recent audit:** JAN 1, 2000 TO DEC 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR. DARIN C. WESTOVER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:** RIB MOUNTAIN SANITARY DISRICT

5703 LILAC AVE

WAUSAU, WI 54401

Telephone: (715) 359 - 6177**Fax Number:** (715) 359 - 3364**E-mail Address:**

Name of utility commission/committee: RIB MOUNTAIN SANITARY DISTRICT

Names of members of utility commission/committee:

MR EDWIN ABENDROTH, PRESIDENT

MR EDWIN JENSEN, TREASURER

MRS MARY KATE RIORDAN, SECRETARY

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	737,223	719,868	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	263,941	233,345	2
Depreciation Expense (403)	191,848	181,693	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	12,632	10,537	5
Total Operating Expenses	468,421	425,575	
Net Operating Income	268,802	294,293	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	268,802	294,293	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,748	68	7
Income from Nonutility Operations (417)	(381,331)	(273,096)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	222,465	167,699	10
Miscellaneous Nonoperating Income (421)	234,834	290,860	11
Total Other Income	77,716	185,531	
Total Income	346,518	479,824	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	1,732	13
Total Miscellaneous Income Deductions	0	1,732	
Income Before Interest Charges	346,518	478,092	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	83,970	87,762	14
Amortization of Debt Discount and Expense (428)	22,610	24,652	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	106,580	112,414	
Net Income	239,938	365,678	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,393,437	1,027,759	20
Balance Transferred from Income (433)	239,938	365,678	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,633,375	1,393,437	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NET LOSS FROM UNREGULATED SEWER	(381,331)	3
Total (Acct. 417):	(381,331)	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	222,465	5
Total (Acct. 419):	222,465	
Miscellaneous Nonoperating Income (421):		
TAX LEVY	233,600	6
MISC	1,234	7
Total (Acct. 421):	234,834	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
UNCOLLECTED PROPERTY TAXES	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,748				1,748	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	1,748	0	0	0	1,748	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	737,223	0	0	0	737,223	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		0			0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	737,223	0	0	0	737,223	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	93,319		93,319	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	65,257		65,257	5
Merchandising and jobbing	1,965		1,965	6
Other nonutility expenses			0	7
Water utility plant accounts	32,543		32,543	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	6,215		6,215	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	199,299	0	199,299	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,519,862	11,054,145	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,284,827	2,099,929	2
Net Utility Plant	9,235,035	8,954,216	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	14,010,179	13,882,782	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,081,592	2,917,295	4
Net Nonutility Property	10,928,587	10,965,487	
Investment in Municipality (123)	0	0	5
Other Investments (124)	393,930	449,445	6
Special Funds (125)	2,463,232	1,893,386	7
Total Other Property and Investments	13,785,749	13,308,318	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	718,427	929,598	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	122,805	115,989	11
Other Accounts Receivable (143)	116,864	45,848	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	529,026	540,689	14
Materials and Supplies (150)	19,986	20,493	15
Prepayments (165)	991	4,598	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	1,508,099	1,657,215	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	90,417	113,027	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	90,417	113,027	
Total Assets and Other Debits	24,619,300	24,032,776	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,633,375	1,393,437	23
Total Proprietary Capital	1,633,375	1,393,437	
LONG-TERM DEBT			
Bonds (221)	1,845,000	1,845,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,845,000	1,845,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	58,003	33,256	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	20,993	20,993	32
Other Current and Accrued Liabilities (238)	652	2,008	33
Total Current and Accrued Liabilities	79,648	56,257	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	392,421	391,346	36
Total Deferred Credits	392,421	391,346	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	20,668,856	20,346,736	41
Total Liabilities and Other Credits	24,619,300	24,032,776	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	11,505,805	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	14,057				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	11,519,862	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,284,827	0	0	0	10
Total Accumulated Provision	2,284,827	0	0	0	
Net Utility Plant	9,235,035	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,099,929				2,099,929	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	191,848				191,848	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	191,848	0	0	0	191,848	13
Debits during year						14
Book cost of plant retired	6,950				6,950	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	6,950	0	0	0	6,950	19
Balance End of Year	2,284,827	0	0	0	2,284,827	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	13,882,782	127,397		14,010,179	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	13,882,782	127,397	0	14,010,179	
Less accum. prov. depr. & amort. (122)	2,917,295	164,297		3,081,592	3
Net Nonutility Property	10,965,487	(36,900)	0	10,928,587	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	10,809	11,735	2
Sewer utility	9,177	8,758	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	19,986	20,493	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
REFUNDING BOND	113,027	428	90,417	1
Total			90,417	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE	0	2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
G.O. BOND	02/01/1994	10/01/2004	4.50%	1,845,000	1
Total Bonds (Account 221):				1,845,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	12,632	2
Charged electric department expense		3
Charged sewer department expense	4,792	4
Other (explain):		
NONE		5
Total Accruals and other credits	17,424	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	16,524	7
PSC Remainder Assessment	900	8
Other (explain):		
NONE		9
Total payments and other debits	17,424	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
G.O. BOND-94	20,993	83,970	83,970	20,993	2
Subtotal	20,993	83,970	83,970	20,993	
Advances from Municipality (223)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Total	20,993	83,970	83,970	20,993	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	8,630,365	0	0	11,716,371	0	20,346,736	1
Add credits during year:							
For Services				34,500		34,500	2
For Mains				245,220		245,220	3
Other (specify):							
HYDRANTS				10,000		10,000	4
LIFT STATION-FLAMEFLOWER				32,400		32,400	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	8,630,365	0	0	12,038,491	0	20,668,856	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT- WATER	196,301	2
SPECIAL ASSESSMENT - SEWER	197,629	3
Total (Acct. 124):	393,930	
Special Funds (125):		
G.O. TAX LEVY	35,303	4
DEPRECIATION FUND	1,582,295	5
DEBT SERVICE	845,634	6
Total (Acct. 125):	2,463,232	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	122,805	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE		11
Total (Acct. 142):	122,805	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	0	13
Other (specify):		
SEWER(NON-REGULATED)	47,490	14
WATER OTHER	69,374	15
Total (Acct. 143):	116,864	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS ON TAX ROLL	132,035	16
TAX LEVY	233,600	17
PUBLIC FORE PROTECTION	158,821	18
DELINQUENT UTILITIES	4,570	19
Total (Acct. 145):	529,026	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PSC PRE PAYMENT	991	20
Total (Acct. 165):	991	
Extraordinary Property Losses (182):		
NONE	0	21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	22
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
PUBLIC FIRE PROTECTION	158,821	24
2001 TAX LEVY	233,600	25
Total (Acct. 253):	392,421	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	11,253,733	0	0	0	11,253,733	1
Materials and Supplies	11,272	0	0	0	11,272	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,192,378	0	0	0	2,192,378	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,630,365	0	0	0	8,630,365	6
Other (specify):						
NONE					0	7
Average Net Rate Base	442,262	0	0	0	442,262	
Net Operating Income	268,802	0	0	0	268,802	8
Net Operating Income as a percent of						
Average Net Rate Base	60.78%	N/A	N/A	N/A	60.78%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,513,406	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,513,406	
Net Income		
Net Income	239,938	5
Percent Return on Proprietary Capital	15.85%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NOT APPLICABLE

3. Extensions of service.

ADDED SUNSET RIDGE SUBDIVISION AND LARGE COMMERICAL BUILDING

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 26, 2001

Mr. Darin C. Westover, Director of Public Works
Rib Mountain Sanitary District
5703 Lilac Avenue
Wausau, WI 54401-7611

2000 Analytical Review DWCCA-5045-ELE

Dear Mr. Westover:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. On page F-19, \$69,374 is reported in Account 143, described as "water other." Please provide a brief description of this amount and follow this procedure in the future.
2. On page W-4, an amount is reported in Account 474, line 10, for sewer's share of return on water meters. However, nothing is reported in Account 110, page F-8, or Account 408, page W-6, for sewer's share of water meter depreciation and taxes. Please confirm sewer's share of depreciation and taxes will be reported in the future, or otherwise explain this matter.
3. On page W-10, line 26, please state why KWH used in pumping operations decreased from 393,440 in 1999 to 48,320 in 2000?
4. On page W-15 and page W-16, water mains and water services unit additions are reported. The schedule head notes on both pages request an explanation of financing (No. 5 on W-15 and No. 3 on W-16). Please furnish these explanations and follow this procedure in the future.
5. No meters are reported tested on page W-17, and 10 percent of meters have not been replaced. Please furnish an explanation of why the utility is not in compliance with the Wisconsin Administrative Code.
6. In our letter of October 15, 1999, concerning our review of the utility's 1998 annual report, we questioned the fact that two services were reported added on page W-16, but corresponding dollars were not reported added in Account 345, Water Services in the Water Utility Plant in Service schedule on page W-8 and contributions were not reported in Account 271, Contributions in Aid of Construction, page F-18. In the utility's response of December 3, 1999, it was explained that the dollars were booked to Account 343 in error and that an adjustment would be made in the 1999 report. That adjustment was not made to our copy of the report. In our

FINANCIAL SECTION FOOTNOTES

review of the 2000 report, this issue was raised again and the utility indicated the adjustment would be made in the 2000 report, but it was not. Please provide a copy of the adjusting entry for the 2001 report or otherwise explain this matter.

7. On page W-12, four wells are reported. It appears that these are the same four wells reported on page W-11. We assume that page W-11 is the correct page, ground water wells; page W-12 is for water piped from lakes, etc. Please confirm page W-11 is the correct page and that page W-12 should be deleted from our copy and will be deleted from your copy.

8. On page F-2, \$233,600 is reported, described as "tax levy." Please furnish an explanation of what this amount was used for.

9. We are enclosing our calculation of the Public Fire Protection Service charge. The difference between our calculation and the amount reported in Account 463, on page W 4 is only \$613; however, please follow our method of calculation in the future or furnish an explanation for the difference.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

response received 12/11/01, ele:

1. provided
2. explained/noted
3. correction provided
4. funded by developers
5. test count provided
6. adjusting entry for 2001 provided
7. delete page W-12
8. see Dan's paragraph below
9. Will use our method in the future

Thank you for your response to our 2000 analytical review. We have the following comment regarding Account 421:

A review of the 1991 through 2000 annual reports shows that the utility recorded \$2,960,879 of tax levies in Account 421, Miscellaneous Nonoperating Income. In your response to our review letter you indicate that the tax levy is used to pay for a portion of the utility's debt service. If used to pay for both principal and interest, that portion of the tax levy used to pay interest is properly recorded in Account 421. Any portion used to pay for principal should be recorded in Account 200, Capital Paid in by Municipality

Please review the use of the tax levy for the period that the tax levy was first used by the utility through 2000 and confirm whether an adjusting journal entry is required to reclassify to Account 200 that portion of the levy used to pay principal. If an adjustment is required please submit a copy of the journal entry

FINANCIAL SECTION FOOTNOTES

copy of the journal entry.

Please note the proper accounting procedure for 2001 and future years.

Your response should close the 2000 review. Thanks again.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	699,816	1
Total Sales of Water	699,816	
Other Operating Revenues		
Forfeited Discounts (470)	7,800	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	29,607	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	37,407	
Total Operating Revenues	737,223	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	3,129	8
Pumping Expenses (620-625)	18,311	9
Water Treatment Expenses (630-635)	39,364	10
Transmission and Distribution Expenses (640-655)	50,495	11
Customer Accounts Expenses (901-904)	17,019	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	135,623	14
Total Operation and Maintenance Expenses	263,941	
Other Operating Expenses		
Depreciation Expense (403)	191,848	15
Amortization Expense (404-407)		16
Taxes (408)	12,632	17
Total Other Operating Expenses	204,480	
Total Operating Expenses	468,421	
NET OPERATING INCOME	268,802	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	6	9,400	7,472	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	9,400	7,472	
Metered Sales to General Customers (461)				
Residential	2,061	128,500	425,743	4
Commercial	166	46,400	93,921	5
Industrial	0			6
Total Metered Sales to General Customers (461)	2,227	174,900	519,664	
Private Fire Protection Service (462)	17		8,638	7
Public Fire Protection Service (463)	1		157,746	8
Other Sales to Public Authorities (464)	10	2,720	6,296	9
Sales to Irrigation Customers (465)	0			10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0			12
Total Sales of Water	2,261	187,020	699,816	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	157,746	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	157,746	
Forfeited Discounts (470):		
Customer late payment charges	7,800	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	7,800	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,578	10
Other (specify):		
DEPRECIATION ON COMMON PLANT ALLOCATED TO SEWER	19,029	11
Total Other Water Revenues (474)	29,607	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	291	3
Maintenance of Water Source Plant (605)	2,838	4
Total Source of Supply Expenses	3,129	
PUMPING EXPENSES		
Operation Labor (620)	0	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	16,177	7
Operation Supplies and Expenses (623)	539	8
Maintenance of Pumping Plant (625)	1,595	9
Total Pumping Expenses	18,311	
WATER TREATMENT EXPENSES		
Operation Labor (630)	12,242	10
Chemicals (631)	23,447	11
Operation Supplies and Expenses (632)	2,057	12
Maintenance of Water Treatment Plant (635)	1,618	13
Total Water Treatment Expenses	39,364	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	0	14
Operation Supplies and Expenses (641)	1,866	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,130	16
Maintenance of Mains (651)	1,798	17
Maintenance of Services (652)	5,108	18
Maintenance of Meters (653)	7,333	19
Maintenance of Hydrants (654)	3,457	20
Maintenance of Other Plant (655)	29,803	21
Total Transmission and Distribution Expenses	50,495	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,751	22
Accounting and Collecting Labor (902)	13,327	23
Supplies and Expenses (903)	1,941	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	17,019	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	50,532	27
Office Supplies and Expenses (921)	11,931	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	7,558	30
Property Insurance (924)	5,177	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	50,361	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	6,632	35
Transportation Expenses (933)	2,414	36
Maintenance of General Plant (935)	1,018	37
Total Administrative and General Expenses	135,623	
Total Operation and Maintenance Expenses	263,941	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		11,732	3
PSC Remainder Assessment		900	4
Other (specify): NONE		0	5
Total tax expense		12,632	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	174,726		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	114,814	130,981	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	289,540	130,981	
PUMPING PLANT			
Land and Land Rights (320)	9,023		12
Structures and Improvements (321)	229,795	144,873	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	52,500	1,500	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	20,000	7,139	20
Total Pumping Plant	311,318	153,512	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	68,460		22
Water Treatment Equipment (332)	664,531		23
Total Water Treatment Plant	732,991	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,195		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			174,726	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			245,795	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	420,521	
PUMPING PLANT				
Land and Land Rights (320)			9,023	12
Structures and Improvements (321)			374,668	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			54,000	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	2,250		24,889	20
Total Pumping Plant	2,250	0	462,580	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			68,460	22
Water Treatment Equipment (332)			664,531	23
Total Water Treatment Plant	0	0	732,991	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			20,195	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	446,429		26
Transmission and Distribution Mains (343)	7,342,946	134,965	27
Fire Mains (344)	0		28
Services (345)	824,954	17,000	29
Meters (346)	244,264	4,892	30
Hydrants (348)	363,270	10,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,242,058	166,857	
GENERAL PLANT			
Land and Land Rights (389)	20,355		33
Structures and Improvements (390)	278,309		34
Office Furniture and Equipment (391)	34,886	1,456	35
Computer Equipment (391.1)	13,306	20,673	36
Transportation Equipment (392)	48,510		37
Stores Equipment (393)	0	1,903	38
Tools, Shop and Garage Equipment (394)	24,677		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	4,038	35,712	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,673		44
Other Tangible Property (399)	0		45
Total General Plant	425,754	59,744	
Total utility plant in service directly assignable	11,001,661	511,094	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,001,661	511,094	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			446,429	26
Transmission and Distribution Mains (343)			7,477,911	27
Fire Mains (344)			0	28
Services (345)			841,954	29
Meters (346)	400		248,756	30
Hydrants (348)			373,270	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	400	0	9,408,515	
GENERAL PLANT				
Land and Land Rights (389)			20,355	33
Structures and Improvements (390)			278,309	34
Office Furniture and Equipment (391)	1,300		35,042	35
Computer Equipment (391.1)	3,000		30,979	36
Transportation Equipment (392)			48,510	37
Stores Equipment (393)			1,903	38
Tools, Shop and Garage Equipment (394)			24,677	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			39,750	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			1,673	44
Other Tangible Property (399)			0	45
Total General Plant	4,300	0	481,198	
Total utility plant in service directly assignable	6,950	0	11,505,805	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	6,950	0	11,505,805	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			19,233	19,233	1
February			14,903	14,903	2
March			14,050	14,050	3
April			14,765	14,765	4
May			19,067	19,067	5
June			15,598	15,598	6
July			24,113	24,113	7
August			19,072	19,072	8
September			15,757	15,757	9
October			16,795	16,795	10
November			19,466	19,466	11
December			28,554	28,554	12
Total for year	0	0	221,373	221,373	
Less: Measured or estimated water used in main flushing and water treatment during year				25,718	13
Less: Other utility use				300	14
Other utility use explanation:					15
office and administration building useage					
Water pumped into distribution system				195,355	16
Less: Water sold				187,020	17
Losses and unaccounted for				8,335	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,846	21
Date of maximum: 12/12/2000					22
Cause of maximum:					23
WATER FOR SNOW MAKING					
Minimum gallons pumped by all methods in any one day during reporting year				220	24
Date of minimum: 12/1/2000					25
Total KWH used for pumping for the year				417,960	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1	90	16	700,000	Yes	1
WELL	2	90	16	700,000	Yes	2
WELL	3	90	16	700,000	Yes	3
WELL	4	80	20	500,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 1	WELL NO. 2	WELL NO. 4	1
Location	5703 LILAC	5703 LILAC	5406 FERN LN	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1986	1986	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	450	350	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	10
Year Installed	1986	1986	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO.3			14
Location	5701 LILAC			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1986			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	450			21
Pump Motor or Standby Engine Mfr	U.S. MOTOR			23
Year Installed	1986			24
Type	ELECTRIC			25
Horsepower	40			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TULIP RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1986		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	170		10
			11
Total capacity in gallons	450,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	7.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	3.000	39	0	0	0	39	1
P	D	4.000	65	0	0	0	65	2
P	D	6.000	112,068	187	0	0	112,255	3
M	D	8.000	1,215	0	0	0	1,215	4
P	D	8.000	78,430	4,343	0	0	82,773	5
P	D	10.000	11,886	0	0	0	11,886	6
M	D	12.000	330	0	0	0	330	7
P	D	12.000	41,978	0	0	0	41,978	8
M	D	14.000	2,346	0	0	0	2,346	9
Total Within Municipality			248,357	4,530	0	0	252,887	
Total Utility			248,357	4,530	0	0	252,887	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	2,450	33	0	0	2,483	376	1
M	1.500	50	0	0	0	50	37	2
M	2.000	83	0	0	0	83	7	3
M	3.000	3	0	0	0	3	2	4
P	4.000	1	0	0	0	1	0	5
P	6.000	9	0	0	0	9	0	6
P	8.000	2	0	0	0	2	0	7
P	10.000	1	0	0	0	1	0	8
Total Utility		2,599	33	0	0	2,632	422	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,196	48	0	0	2,244	249	1
1.000	29	2	0	0	31	1	2
1.500	20	0	0	0	20	9	3
2.000	16	1	0	0	17	0	4
3.000	5	0	1	1	5	2	5
4.000	1	0	0	0	1	1	6
Total:	2,267	51	1	1	2,318	262	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,065	112	0	1	0	66	2,244	1
1.000	3	25	0	1	0	2	31	2
1.500	2	15	0	2	0	1	20	3
2.000	1	12	0	4	0	0	17	4
3.000	0	4	0	1	0	0	5	5
4.000	0	1	0	0	0	0	1	6
Total:	2,071	169	0	9	0	69	2,318	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	300	10			310	2
Total Fire Hydrants	300	10	0	0	310	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	300
Number of distribution system valves end of year:	779
Number of distribution valves operated during year:	450

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 926 - \$13,162 INCREASE PRIMARILY DUE TO HEALTH INSURANCE COST INCREASES

Water Utility Plant in Service (Page W-08)

ACCOUNT 314 - ADDED A WELL

ACCOUNT 321 - CONSTRUCTED A WELL HOUSE

ACCOUNT 391 - ADDED PROCESS CONTROL COMPUTER

ACCOUNT 397 - REPLACED LIFT STATION ALARM SYSTEM

Pumping and Purchased Water Statistics (Page W-10)

Total kWh for pumped revised per review, ele, 12/19/01

Water Mains (Page W-15)

funded by developers, ele

Water Services (Page W-16)

funded by developers, ele

Meters (Page W-17)

ONE ADDITIONAL 3 INCH METER IS REPORTED TO REFLECT A METER ADDED IN A PRIOR YEAR

testing numbers entered per review response, 12/19/01 ele
